

**REMARKS**

Claim 1 is amended by incorporating the subject matter of claims 2 and 3 and claims 2, 3 and 7 are canceled. No new matter is presented. Upon entry of the Amendment, claims 1 and 5 will be all of the claims pending in the application.

**I. Response to Claim Rejection under 35 U.S.C. § 112**

Claims 1-2, 5 and 7 are rejected under 35 U.S.C. § 112, 2<sup>nd</sup> paragraph, as being indefinite with respect to the recitation of the term "thin".

Independent claim 1 is amended herein to incorporate the subject matter of claim 3, thereby obviating the rejection.

Accordingly, Applicants respectfully request withdrawal of the rejection under 35 U.S.C. § 112, 2<sup>nd</sup> paragraph.

**II. Response to Claim Rejection under 35 U.S.C. § 103**

Claims 1 and 3-7 are rejected under 35 U.S.C. § 103(a) as being unpatentable over Matsufuji, et al (U.S. Patent No. 5,064,687) in view of Schunemann, et al (U.S. Patent No. 6,241,376) and Asa (JP 2000-354751).

Applicants respectfully submit that the cited references do not teach or suggest the presently claimed invention. Specifically, independent claim 1 is amended by incorporating the subject matter of claim 2, which is not included in the rejection. That is, the cited references do not teach or suggest a method of producing a magnetic recording medium wherein liquid A

is subjected to dispersion processing by applying an ultrasonic wave thereto before liquid A and solution B are mixed as in the present claims.

Accordingly, Applicants respectfully request withdrawal of the §103 rejection.

### **III. Conclusion**

In view of the above, reconsideration and allowance of this application are now believed to be in order, and such actions are hereby solicited. If any points remain in issue which the Examiner feels may be best resolved through a personal or telephone interview, the Examiner is kindly requested to contact the undersigned at the telephone number listed below.

The USPTO is directed and authorized to charge all required fees, except for the Issue Fee and the Publication Fee, to Deposit Account No. 19-4880. Please also credit any overpayments to said Deposit Account.

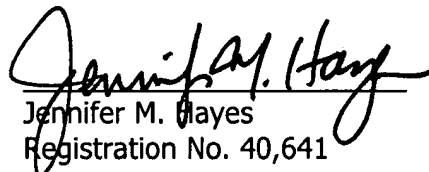
Respectfully submitted,

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